

~~CONFIDENTIAL~~

Chief, Finance Division

NOV 24 1954

Deputy Comptroller

General Ledger Account No. 148 - Advances and Other Receivables  
Due From Former Agency Personnel

REFS : (a) My memorandum to you dated 2 April 1954; same subject  
(b) Finance Division Operating Procedure 30-10-1; same subject

1. The description of account No. 148 as prescribed in reference (a) has been found to be incomplete, particularly with respect to the accounts to be charged when this account is credited with amounts accounted for, repaid, or charged off. Accordingly, the description of account No. 148 has been revised and the revised description is attached. This account, as revised, will be included in the Manual of General Ledger Accounts for the Finance Division when it is next revised.

2. It is suggested that reference (b) be amended in light of the revised description of account No. 148. It is also suggested that account No. 600.1 - Current Costs--Direct Allotment be included among the accounts listed in paragraph II of reference (b) inasmuch as under some circumstances exception may be taken to amounts which have been charged to costs.

25X1A

ATTACHMENT

TAS/JCS:gmK (17 November 1954)  
Distribution:

- Orig. & 1 - Addressee  
1 - Deputy Comptroller ✓  
1 - Chief, PAS  
1 - Master Manual  
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